

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lake Ridge Schools (4650)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$6,484,631	\$5,081,457	\$5,513,335	\$5,897,078	-2.3%	7.0%
Transfer Tuition to Other School Corps Within State	561	\$1,545,866	\$1,169,837	\$1,364,931	\$1,300,819	-4.2%	-4.7%
Non - Certified Salaries	120	\$1,127,212	\$1,209,872	\$1,206,188	\$1,156,478	0.6%	-4.1%
Group Health Insurance	222	\$1,538,146	\$970,184	\$754,294	\$829,231	-14.3%	9.9%
Social Security Certified	212	\$481,070	\$367,534	\$397,858	\$436,315	-2.4%	9.7%
Textbooks	630	\$292,904	\$47,242	\$176,061	\$336,260	3.5%	91.0%
Teacher Retirement Fund, After 7-1-95	216	\$410,906	\$475,578	\$337,432	\$319,030	-6.1%	-5.5%
Operational Supplies	611	\$309,290	\$275,378	\$266,628	\$272,422	-3.1%	2.2%
Computer Hardware	741	\$233,460	\$227,718	\$392,831	\$264,922	3.2%	-32.6%
Equipment	730	\$144,667	\$30,069	\$89,238	\$154,729	1.7%	73.4%
Pre-2008 Object Code - Temporary Salaries	130	\$158,447	\$192,200	\$112,277	\$129,009	-5.0%	14.9%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$102,243	NA	NA
Content	747	\$18,819	\$35,232	\$95,848	\$91,460	48.5%	-4.6%
Travel	580	\$57,488	\$58,993	\$77,806	\$89,929	11.8%	15.6%
Social Security Noncertified	211	\$83,522	\$101,767	\$98,313	\$87,563	1.2%	-10.9%
Instructional Programs Improvement Services	312	\$77,187	\$63,413	\$104,526	\$81,741	1.4%	-21.8%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$70,504	\$74,251	NA	5.3%
Student Transportation Services	510	\$7,944	\$8,579	\$72,974	\$73,021	74.1%	0.1%
Staff Services	314	\$25,671	\$26,969	\$7,730	\$66,795	27.0%	764.1%
Severance/Early Retirement Pay	213	\$341,170	\$59,254	\$250,060	\$60,874	-35.0%	-75.7%
Workers Compensation Insurance	225	\$20,977	\$21,099	\$62,424	\$60,270	30.2%	-3.5%
Public Employees Retirement Fund	214	\$56,039	\$87,974	\$57,625	\$55,996	0.0%	-2.8%
Instruction Services	311	\$169,890	\$54,697	\$2,347	\$47,615	-27.2%	1928.7%
Connectivity	744	\$8,388	\$59,500	\$6,375	\$40,138	47.9%	529.6%
Other Purchased Property Services	490 - 499	\$0	\$0	\$1,806	\$20,781	NA	1051.0%
Other Professional and Technical Services	319	\$13,093	\$2,276	\$4,595	\$20,592	12.0%	348.1%
Group Life Insurance	221	\$0	\$0	\$18,677	\$18,954	NA	1.5%
Other Supplies and Materials	615, 660 - 689	\$10,535	\$0	\$0	\$16,044	11.1%	NA
Nonlicensed Employees	136	\$0	\$0	\$12,490	\$14,360	NA	15.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$118,366	\$103,628	\$34,053	\$13,765	-41.6%	-59.6%
Overtime Salaries	140	\$8,185	\$14,575	\$9,200	\$12,160	10.4%	32.2%
Unemployment Insurance	230	\$43,443	\$3,191	\$59,241	\$8,338	-33.8%	-85.9%
Dues and Fees	810	\$11,663	\$7,540	\$42,638	\$7,818	-9.5%	-81.7%
Pupil Services	313	\$0	\$855	\$1,965	\$5,670	NA	188.5%
Other Purchased Services	593	\$0	\$3,359	\$10,293	\$5,660	NA	-45.0%
Repairs and Maintenance Services	430	-\$735	\$333	\$18,370	\$4,050	NA	-78.0%
Rentals	440	\$0	\$0	\$0	\$2,214	NA	NA
Library Books	640	\$2,188	\$27,642	\$13,031	\$1,048	-16.8%	-92.0%
Food Purchases	614	\$0	\$0	\$279	\$580	NA	107.7%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Advertising	540	\$500	\$58	\$2,229	\$393	-5.9%	-82.4%
Postage and Postage Machine Rental	532	\$0	\$0	\$1,101	\$159	NA	-85.5%
Periodicals	650	\$0	\$0	\$435	\$130	NA	-70.0%
Miscellaneous Objects	876 - 899	\$105	\$0	\$0	\$92	-3.3%	NA
Services Purch. From School Corp/Ed Service Ag. in State	591	\$39,370	\$500	\$500	\$0	-100.0%	-100.0%
Professional Development	748	\$3,458	\$800	\$563	\$0	-100.0%	-100.0%
Printing and Binding	550	\$4,762	\$0	\$0	\$0	-100.0%	NA
Cleaning Services	420	\$2,100	-\$315	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$0	\$7,249	\$0	\$0	NA	NA
Student Academic Achievement Total		\$13,850,729	\$10,796,235	\$11,749,071	\$12,180,997	-3.2%	3.7%
Student Instructional Support							
Certified Salaries	110	\$1,080,319	\$1,017,743	\$909,867	\$896,794	-4.5%	-1.4%
Non - Certified Salaries	120	\$568,428	\$602,086	\$466,288	\$563,305	-0.2%	20.8%
Group Health Insurance	222	\$400,592	\$294,219	\$200,655	\$222,111	-13.7%	10.7%
Social Security Certified	212	\$81,525	\$80,626	\$69,312	\$69,271	-4.0%	-0.1%
Public Employees Retirement Fund	214	\$46,732	\$76,170	\$43,704	\$58,319	5.7%	33.4%
Teacher Retirement Fund, After 7-1-95	216	\$82,826	\$109,450	\$57,449	\$54,180	-10.1%	-5.7%
Social Security Noncertified	211	\$37,647	\$34,866	\$28,628	\$36,922	-0.5%	29.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$28,214	\$34,215	NA	21.3%
Severance/Early Retirement Pay	213	\$14,314	\$8,698	\$58,775	\$33,764	23.9%	-42.6%
Other Employee Benefits	241 - 290	\$0	\$0	\$936	\$27,853	NA	2876.1%
Operational Supplies	611	\$135,147	\$116,386	\$7,542	\$24,169	-35.0%	220.5%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$17,865	\$19,602	NA	9.7%
Travel	580	\$15,519	\$12,395	\$18,904	\$14,365	-1.9%	-24.0%
Workers Compensation Insurance	225	\$6,182	\$4,253	\$9,792	\$9,956	12.7%	1.7%
Instructional Programs Improvement Services	312	\$8,893	\$5,974	\$4,238	\$6,143	-8.8%	45.0%
Group Life Insurance	221	\$0	\$0	\$3,913	\$4,286	NA	9.5%
Other Purchased Services	593	\$0	\$0	\$0	\$3,500	NA	NA
Equipment	730	\$0	\$0	\$802	\$2,273	NA	183.5%
Dues and Fees	810	\$89	\$0	\$0	\$111	5.6%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,533	\$13,238	\$4,845	\$12	-82.1%	-99.8%
Staff Services	314	\$0	\$0	\$700	\$0	NA	-100.0%
Content	747	\$70,000	\$0	\$23,748	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$0	\$0	\$6,497	\$0	NA	-100.0%
Overtime Salaries	140	\$0	\$71	\$0	\$0	NA	NA
Food Purchases	614	\$0	\$0	\$275	\$0	NA	-100.0%
Student Instructional Support Total		\$2,559,746	\$2,376,175	\$1,962,948	\$2,081,151	-5.0%	6.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational							
Repairs and Maintenance Services	430	\$409,744	\$707,909	\$1,929,295	\$1,588,146	40.3%	-17.7%
Other Professional and Technical Services	319	\$1,300,922	\$1,347,168	\$1,381,839	\$1,439,252	2.6%	4.2%
Student Transportation Services	510	\$5,170	\$959	\$448,858	\$1,066,986	279.0%	137.7%
Heating and Cooling for Buildings - Electricity	621	\$408,688	\$399,529	\$731,331	\$654,287	12.5%	-10.5%
Non - Certified Salaries	120	\$1,460,940	\$1,262,745	\$409,678	\$498,500	-23.6%	21.7%
Group Health Insurance	222	\$494,944	\$229,168	\$48,277	\$298,757	-11.9%	518.8%
Insurance	520	\$121,094	\$141,348	\$167,393	\$150,065	5.5%	-10.4%
Equipment	730	\$6,558	\$2,541	\$134,992	\$134,648	112.9%	-0.3%
Certified Salaries	110	\$136,344	\$143,265	\$132,239	\$130,038	-1.2%	-1.7%
Operational Supplies	611	\$229,357	\$206,776	\$112,681	\$117,746	-15.4%	4.5%
Severance/Early Retirement Pay	213	\$49,695	\$156,208	\$96,722	\$97,166	18.3%	0.5%
Telephone	531	\$76,002	\$367,105	\$92,679	\$88,966	4.0%	-4.0%
Public Employees Retirement Fund	214	\$131,926	\$195,200	\$43,994	\$55,294	-19.5%	25.7%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$398,414	\$630,943	\$211,195	\$55,293	-39.0%	-73.8%
Water and Sewage	411	\$66,382	\$50,566	\$56,882	\$55,227	-4.5%	-2.9%
Licensed Employees	135	\$0	\$0	\$26,361	\$50,460	NA	91.4%
Board of Education Services	318	\$55,532	\$45,229	\$49,181	\$39,709	-8.0%	-19.3%
Social Security Noncertified	211	\$112,268	\$93,580	\$32,187	\$39,652	-22.9%	23.2%
Removal of Refuse and Garbage	412	\$40,454	\$40,334	\$36,749	\$38,344	-1.3%	4.3%
Travel	580	\$47,782	\$35,410	\$29,708	\$32,751	-9.0%	10.2%
Board Member Compensation	115	\$27,570	\$28,727	\$25,276	\$25,305	-2.1%	0.1%
Content	747	\$0	\$0	\$24,145	\$22,838	NA	-5.4%
Dues and Fees	810	\$60,760	\$80,176	\$39,050	\$18,711	-25.5%	-52.1%
Gasoline and Lubricants	613	\$24,949	\$22,850	\$27,329	\$17,995	-7.8%	-34.2%
Redemption of Principal	831	\$0	\$79,398	\$50,000	\$15,175	NA	-69.7%
Other Employee Benefits	241 - 290	\$15,190	\$6,600	\$7,509	\$14,512	-1.1%	93.3%
Postage and Postage Machine Rental	532	\$0	\$0	\$13,506	\$13,577	NA	0.5%
Teacher Retirement Fund, After 7-1-95	216	\$13,767	\$16,961	\$9,763	\$9,753	-8.3%	-0.1%
Social Security Certified	212	\$9,563	\$10,446	\$9,166	\$9,384	-0.5%	2.4%
Instruction Services	311	\$0	\$0	\$0	\$8,360	NA	NA
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$4,460	\$5,543	NA	24.3%
Group Life Insurance	221	\$0	\$0	\$4,796	\$4,507	NA	-6.0%
Judgments Against the School Corporation	820	\$0	\$0	\$0	\$3,500	NA	NA
Workers Compensation Insurance	225	\$30,407	\$35,918	\$3,704	\$3,149	-43.3%	-15.0%
Computer Hardware	741	\$31,061	\$27,410	\$13,138	\$2,419	-47.2%	-81.6%
Advertising	540	\$2,250	\$1,743	\$2,070	\$2,340	1.0%	13.0%
Official Bond Premiums	525	\$891	\$263	\$3,950	\$2,000	22.4%	-49.4%
Food Purchases	614	\$227	\$2,225	\$2,990	\$1,799	67.7%	-39.8%

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Lake Ridge Schools (4650)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Connectivity	744	\$1,248	\$1,341	\$1,956	\$1,498	4.7%	-23.4%
Periodicals	650	\$0	\$0	\$156	\$916	NA	487.2%
Overtime Salaries	140	\$1,004	\$21,356	\$778	\$899	-2.7%	15.6%
Other Communication Services	533 - 539	\$0	\$0	\$274	\$882	NA	221.7%
Other Purchased Property Services	490 - 499	\$0	\$0	\$0	\$274	NA	NA
Light and Power - Other Than Heating and Cooling	625	\$244,617	\$247,468	\$3,548	\$0	-100.0%	-100.0%
Vehicles	731	\$41,752	\$0	\$30	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$26,727	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$0	\$130	\$0	NA	-100.0%
Unemployment Insurance	230	\$4,717	\$2,652	\$5,478	\$0	-100.0%	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$278	\$340	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$0	\$0	\$2,289	\$0	NA	-100.0%
Late Payments	872	\$0	\$0	\$103	\$0	NA	-100.0%
Overhead and Operational Total		\$6,089,195	\$6,641,854	\$6,427,836	\$6,816,626	2.9%	6.0%
Non Operational							
Redemption of Principal	831	\$1,836,288	\$808,686	\$1,924,303	\$1,856,177	0.3%	-3.5%
Interest	832	\$1,396,970	\$2,384,239	\$1,099,864	\$1,363,510	-0.6%	24.0%
Pre-2008 Object Code - Temporary Salaries	130	\$361,048	\$328,105	\$253,096	\$261,902	-7.7%	3.5%
Certified Salaries	110	\$600	\$4,151	\$74,480	\$75,255	234.7%	1.0%
Non - Certified Salaries	120	\$75,630	\$80,143	\$6,499	\$25,816	-23.6%	297.2%
Other Professional and Technical Services	319	\$20,089	\$166,150	\$37,689	\$19,343	-0.9%	-48.7%
Social Security Certified	212	\$21,224	\$19,020	\$16,608	\$16,342	-6.3%	-1.6%
Teacher Retirement Fund, After 7-1-95	216	\$15,612	\$19,461	\$16,518	\$14,486	-1.9%	-12.3%
Social Security Noncertified	211	\$10,382	\$10,820	\$8,331	\$11,129	1.8%	33.6%
Group Health Insurance	222	\$27,304	\$23,686	\$8,421	\$11,113	-20.1%	32.0%
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$10,691	NA	NA
Rentals	440	\$11,618	\$2,090	\$15,821	\$10,085	-3.5%	-36.3%
Improvements Other Than Buildings	715	\$1,811,606	\$1,604,376	\$159,062	\$8,500	-73.8%	-94.7%
Equipment	730	\$34,120	\$63,776	\$13,601	\$8,297	-29.8%	-39.0%
Operational Supplies	611	\$15,887	\$12,423	\$5,868	\$6,371	-20.4%	8.6%
Staff Services	314	\$17,280	\$14,543	\$20,797	\$5,534	-24.8%	-73.4%
Public Employees Retirement Fund	214	\$2,609	\$4,655	\$1,531	\$4,446	14.2%	190.3%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$1,822	NA	NA
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$1,009	\$1,732	NA	71.7%
Postage and Postage Machine Rental	532	\$823	\$1,150	\$2,501	\$1,507	16.3%	-39.7%
Travel	580	\$0	\$0	\$745	\$1,077	NA	44.5%
Severance/Early Retirement Pay	213	\$784	\$750	\$680	\$799	0.5%	17.5%
Food Purchases	614	\$0	\$0	\$934	\$750	NA	-19.7%

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Lake Ridge Schools (4650)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Unemployment Insurance	230	\$491	\$89	\$0	\$747	11.1%	NA
Workers Compensation Insurance	225	\$2,016	\$1,510	\$1,353	\$621	-25.5%	-54.1%
Instruction Services	311	\$0	\$550	\$600	\$600	NA	0.0%
Group Life Insurance	221	\$0	\$0	\$458	\$498	NA	8.6%
Printing and Binding	550	\$0	\$400	\$800	\$400	NA	-50.0%
Dues and Fees	810	\$0	\$0	\$0	\$31	NA	NA
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$0	\$22	NA	NA
Construction Services	450	\$296,277	\$59,129	\$15,785	\$0	-100.0%	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$60	\$20	\$0	NA	-100.0%
Awards	875	\$0	\$758	\$1,000	\$0	NA	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,276	\$4,447	\$277	\$0	-100.0%	-100.0%
Non Operational Total		\$5,962,934	\$5,615,168	\$3,688,654	\$3,719,601	-11.1%	0.8%
Grand Total		\$28,462,604	\$25,429,433	\$23,828,510	\$24,798,375	-3.4%	4.1%